

DEPARTMENT OF LOCAL GOVERNMENT FINANCE (DLGF) "2006" TRAINING AND CONTINUING EDUCATION

Department of Local Government Finances' Statutory Responsibilities

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New Official Training

Continuing Education

Indiana Property Assessment Continuing Education Registration (www.IND-PACE.com)

Level I and Level II Prep Classes and Examinations

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE STATUTORY RESPONSIBILITIES

In addition to applying and interpreting the various property tax laws of this state, the Department of Local Government Finance (DLGF), is required to provide training to county, township, and township-trustee assessors and members of the county property tax assessment boards of appeals (See IC 6-1.1-35.2-1). Moreover, Indiana law also requires the DLGF to: a) provide training for newly elected assessing officials; and b) continuing education training for all, assessing officials. As provided in IC 6-1.1-35:

New Official Training: "In any year in which an assessing official, a county assessor, or a member of a county property tax assessment board of appeals takes office for the first time, the Indiana Department of Local Government Finance *shall* conduct training sessions determined under the rules adopted by the Indiana Department of Local Government Finance under IC 4-22-2 for these new officials. These sessions must be held at sufficient convenient locations throughout Indiana." (See IC 6-1.1-35.2-2). After a general election, the new official training will be held in the months of December (prior to taking office) and also in January (after taking office).

Continuing Education Training: "Each year the Indiana Department of Local Government Finance *shall* conduct the continuing education sessions required in the rules adopted by the Indiana Department of Local Government Finance for all assessing officials, county assessors, and all members of, and hearing officers for, the county property tax assessment board of appeals. These sessions must be conducted at sufficient convenient locations throughout Indiana." (See IC 6-1.1-35.2-3)

OVERVIEW OF CERTIFICATION & CONTINUING EDUCATION REQUIREMENTS

Background

In 1997, the Indiana General Assembly mandated the Tax Board to adopt rules concerning assessor certification, continuing education requirements, and disciplinary action(s) for failure to comply with such laws and rules. As provided in HEA 1783 (1997), the Tax Board shall adopt rules to set:

- (1) minimum training requirements for certification after December 31, 1998, under this chapter;
- (2) continuing education requirements for the renewal of a certification after December 31, 1998, under this chapter; and
- (3) procedures for renewing a certification issued under this chapter, including a certification issued before January 1, 1999, for a person who meets the certification requirements set under subdivision (2)."

The State Tax Board is require to:

"...establish procedures for disciplinary action against a certificate holder that fails to comply with the statutes or rules applicable to the certificate holder."

Certification/Continuing Education Rule

In 2000, the continuing education certification cycle for Level I and II certified Assessor-Appraisers was extended from **two to four years**. The SBTC rules on continuing education cycles (50 IAC 15-3-2 and 15-3-4) were amended by the board in October 2000 and were signed by the Governor and filed with the Secretary of State in December 2000. The amendment was published as a final rule in the February issue of the Indiana Register.

As a result of the amendment, those certified assessor-appraisers who began their cycle on January 1, 1999, will have two additional years in which to fulfill their continuing education requirements. Those who began their continuing education cycle on January 1, 2000, or thereafter, will have 48-months, from the beginning of their cycle, in which to accrue the appropriate number of hours.

Please Note: The number of hours required of a Level I and II did not change, only the length of the time in which an individual has to accrue those hours has changed. Also, "tested" hours is not accepted and will not be counted as part as your continuing education credit.

Level I Certification Requirements

With regard to Level I certification, individuals must fulfill the following three (3) requirements:

- (1) After December 31, 1999, individuals must complete six (6) hours of pre-exam course work designated by the DLGF.
- (2) Individuals must pass the Level I assessor-appraiser exam designated by the DLGF.
- (3) Individuals must fulfill the continuing education requirements established by the DLGF.

In other words, individuals who received their Level I Assessor-Appraiser designation prior to December 31, 1999, are not required to complete the pre-exam course work.

The certification requirements for the Level II Assessor-Appraiser certification are exactly the same, with the obvious exception being that individuals must pass the Level II exam designated by the DLGF. Likewise, individuals who have a Level II Assessor-Appraiser designation prior to December 31, 1999, are not required to complete the pre-examination course work.

Level I & II Continuing Education Requirements

In addition to the certification requirements, the DLGF also adopted continuing education requirements for both Level I and Level II Assessor-Appraisers (See Tables 1 & 2). In order to remain certified, Level I and Level II Assessor-Appraisers must complete a minimum number of course work, or continuing education hours over a four-year period. Often referred to as the "certification cycle." Level I Assessor-Appraisers must accrue thirty (30) hours of continuing education within four years and Level II Assessor-Appraisers must accrue forty-five (45) hours within four years.

Table 1

Continuing Education Requirements, Level I Certified Assessor-Appraiser

Group One: Received Level I prior to December 31, 1998

Hours

Cycle #1:	January 1, 1999 - December 31, 2002	30
Cycle #2:	January 1, 2003 - December 31, 2006	30
Cycle #3:	January 1, 2007 - December 31, 2010	30
Cycle #4:	January 1, 2011 —————→	30

Group Two: Receive Level I between Jan. 1-Dec. 31, 1999

Hours

Cycle #1:	January 1, 2000 - December 31, 2003	30
Cycle #2:	January 1, 2004 - December 31, 2007	30
Cycle #3:	January 1, 2008 - December 31, 2011	30
Cycle #4:	January 1, 2012 —————→	30

Group Three: Receive Level I between Jan. 1-Dec. 31, 2000

Hours

Cycle #1:	January 1, 2001 - December 31, 2004	30
Cycle #2:	January 1, 2005 - December 31, 2008	30
Cycle #3:	January 1, 2009 —————→	30

Table 2**Continuing Education Requirements, Level II Certified Assessor-Appraiser****Group One: Received Level II prior to December 31, 1998** **Hours**

Cycle #1:	January 1, 1999 - December 31, 2002	45
Cycle #2:	January 1, 2003 - December 31, 2006	45
Cycle #3:	January 1, 2007 - December 31, 2010	45
Cycle #4:	January 1, 2011 —————→	45

Group Two: Receive Level II between Jan. 1-Dec. 31, 1999 **Hours**

Cycle #1:	January 1, 2000 - December 31, 2003	45
Cycle #2:	January 1, 2004 - December 31, 2007	45
Cycle #3:	January 1, 2008 - December 31, 2011	45
Cycle #4:	January 1, 2012 —————→	45

Group Three: Receive Level II between Jan. 1-Dec. 31, 2000 **Hours**

Cycle #1:	January 1, 2001 - December 31, 2004	45
Cycle #2:	January 1, 2005 - December 31, 2008	45
Cycle #3:	January 1, 2009 —————→	45

The DLGF also approves additional continuing education opportunities with other organizations and associations, including the Lincoln Land Institute, Appraisal Institute, the International Association of Assessing Officials, The Indiana Realtor Board, etc. and similar organizations.

“2006” NEW OFFICIAL TRAINING

Each year, the Department of Local Government Finance conducts training for newly elected and appointed assessing officials in January of the year following a year in which the office of assessor is not on the ballot. The DLGF also provides training for those newly elected officials prior to them taking office on January 1st. This will only be provided after a general election. New official training will always be held in January, however, the December new official training will only be held every four years.

Who Should Attend?

As allowed under IC 6-1.1-35.2-2b, this training is for any assessing official in their first year of office. Therefore, any assessing official who: (1) will take office on January 1, 2006 or (2) took office after the 2005 session of new official training; which was held (January 2005) is eligible to attend. We will also be offering new official training for those who are elected in November 2006 (before taking office on January 1, 2007).

Assessing official, as defined under IC 6-1.1-1-1.5, “means: (1) a township assessor, including a trustee assessor; or (2) a member of a county property tax assessment board of appeals.” Therefore, newly elected or appointed county assessors, township assessors, trustee assessors and PTABOA members are asked to attend. In cases where the assessing official is unable to attend, a deputy may attend instead (see Per Diem section of this memo for restrictions placed on deputies).

Per Diem

In accordance with the rules promulgated by the Department of Local Government Finance governing the payment of travel expenses associated with approved training sessions, any assessing official (township assessor or township trustee/assessor and their deputies), county assessor (and deputies), county auditor, or PTABOA member who attends this session is entitled to receive a mileage allowance and the per diem as set by the county in which the official resides, under the travel rules of the county*. A person is entitled to a round trip mileage allowance only for travel between the person's place of work and the training site nearest to the person's place of work. Claims are to be paid, without regard to appropriation, from either the county general or cumulative reassessment fund.

*If the county does not have an approved travel policy, the participant's reimbursement will be governed by the travel rules of the State of Indiana in effect at that time.

Participants in the training session should use this certification as proof of attendance to claim any reimbursement. A copy should be maintained to verify continuing education credits earned to compare to the yearly report issued by the Department of Local Government Finance.

Please Note: The Indiana Code does not allow for deputies to be eligible for the per diem. Therefore, deputies attending this program will be reimbursed at the discretion of the county fiscal body. A certification will be provided for all attendees who complete the program.

Please Note: Attendees **will not** receive a certification for the two hundred dollars per diem if they fail to attend the entire January program.

Dates and locations “after” taking office on January 1, 2005:

Dates	Location
*January 10 – 13, 2006	Indianapolis, Holiday Inn (21 st & Shadeland Ave)

*Due to insufficient registrations at all five locations, for the January 2006 training, all locations have been cancelled except for the Indianapolis location. The Indianapolis new official training session has been scheduled for January 10-13, 2006.

Dates and locations “after” taking office on January 1, 2007:

Dates	Location
November 27 and 28, 2006	Huntington
November 29 and 30, 2006	Valparaiso
December 4 and 5, 2006	Evansville
December 6 and 7, 2006	Jasper
December 11 and 12, 2006	Seymour
December 13 and 14, 2006	Indianapolis

Class Times: Class will begin on the first day at 9:00AM and on the second day at 8:00 AM (Local Time).

Continuing Education Consideration: For those individuals who have achieved status as a Level I or Level II Assessor-Appraiser, the New Official Training in January has been approved for 21 hours of continuing education credit. This session can also serve as pre-exam course work for the Level I and/or Level II Assessor-Appraiser Certification Examination.

Please Bring With You: You will need to bring the 2002 Real Property Assessment Guideline Book 1 and Book 2 along with the 2002 Real Property Assessment Manual, the newly revised 2003 Assessors' Operations Manual, a calculator, notebook, pens/pencils and a highlighter to the session. (If you do not have a copy of the newly revised Assessor's Operations Manual, extra copies will be provided at each location.)

Special Accommodations: If you need additional special accommodations, please notify Diana Boylls at (317) 233-1168.

Please Note: For any assessing official who has been in office for more than one year, continuing education will be provided in February/March, May/June, August/September and October/November 2006. New officials are also welcome to attend the continuing education sessions. Registration information will be sent to you in the near future.

“2006” CONTINUING EDUCATION

As you may know, over the past several years, the DLGF has been striving to improve the quality of the education that we offer, as well as increasing the number of available opportunities and the length of courses. In keeping with this trend, the DLGF is excited to announce that beginning with the second quarter training classes of the “2006” Continuing Education Series, Briljent, LLC, an Indiana-based business with extensive expertise in training design and facilitation, will be the continuing education provider. The topics, covered during the four sessions, are meant to provide you with a more in-depth exploration of concepts, which are fundamental to assessment in Indiana.

The sessions will continue to be structured to better meet your learning needs. ***In registering for classes, please remember that you may only attend one location per session.*** Each session presented at each location (12 in all) will be seven hours long. You will also receive an hour for lunch. **Unless specified on the registration forms, courses start at 9:00AM and adjourn at 4:00PM local time. Note: This does not include any sponsored IAAO courses.**

Certification & Compensation

In accordance with the rules promulgated by the Department of Local Government Finance governing the payment of travel expenses associated with approved training sessions, any assessing official (township assessor or township trustee/assessor and their deputies), county assessor (and deputies), county auditor, or PTABOA member who attends this session is entitled to receive a mileage allowance and the per diem as set by the county in which the official resides, under the travel rules of the county*. A person is entitled to a round trip mileage allowance only for travel between the person's

place of work and the training site nearest to the person's place of work. Claims are to be paid, without regard to appropriation, from either the county general or cumulative reassessment fund.

*If the county does not have an approved travel policy, the participant's reimbursement will be governed by the travel rules of the State of Indiana in effect at that time.

Participants in the training session should use this certification as proof of attendance to claim any reimbursement. A copy should be maintained to verify continuing education credits earned to compare to the yearly report issued by the Department of Local Government Finance.

Also, if you are currently certified as a Level I and/or Level II Assessor-Appraiser, you will receive seven hours (7) of continuing education credit for each session.

Those employed in other offices (e.g., auditors, treasurers, etc.) will not be certified for compensation and mileage but will be granted continuing education credit hours. However, all Level I and II certified Assessor-Appraisers in the state are welcome to register to attend.

Registration

Indiana Property Assessment Continuing Education Registration

There is no registration fee for DLGF continuing education classes. You can register for your classes by clicking on the link for the Indiana Property Assessment Continuing Education registration page—www.IND-PACE.com.

All registrations must be received at least one week before the date of each class for which you are registering. We anticipate that several classes will be at or near capacity, so pre-registration is recommended. We are unable to guarantee availability for those individuals who do not register by the deadline. All registrations are processed on a first-come, first served basis.

Registration deadline—Your registration for a class must be received no later than seven days before the date of the class.

Confirmation information

All registrations will be confirmed by mail or e-mail. Additional information on the class facility and directions will be included in the confirmation letter and on the registration Web site (www.IND-PACE.com).

Course manuals—Course manuals will be available onsite at registration.

Course cancellation—All classes have minimum enrollments. If a course does not have enough students or needs to be cancelled for any other reason, each student will be individually contacted as soon as a decision to cancel the course has been made.

Please Remember...

Keep in mind that you can only register for one class per session. We hope that this year's continuing education series proves to be both interesting and useful. We have worked very hard to improve the quality of the programs that you attend. Please feel free to call (317) 233-1168 and speak to Diana Boylls, Training Director, if you have any comments or suggestions for further improving DLGF training programs. Your Briljent contact for registration and questions about the classes is Lisa Harris. She can be reached at 877-434-0990 and lharris@briljent.com.



Session 1: Personal Property Abatements/Investment Credit and Enterprise Zone Deductions

Indianapolis: Holiday Inn East February 21 February 22	Evansville: Executive Inn February 23 February 24	Seymour: Holiday Inn February 27 February 28
Goshen: Ramada Inn Conference Center February 27 February 28	Huntington: North Star Civic Center March 2 March 3	Valparaiso: *Valparaiso University, Neils Science Center, Room 224 March 8 March 9

*We are using the facilities of Valparaiso University for these two classes. Please observe the traffic rules and parking rules while visiting.

Session 2: The Sales Comparison Approach to Market Value (Course No. IN 110)

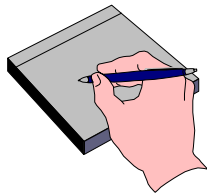
May 22 – Columbus, Holiday Inn	June 6 – Indianapolis, Ivy Tech Community College	June 20 – Fort Wayne, Indiana University Purdue University – Fort Wayne (IPFW)
May 23 – Evansville, Ivy Tech Community College	June 7 – Lafayette, Ivy Tech Community College	June 21 – Fort Wayne, Indiana University Purdue University – Fort Wayne (IPFW)
May 24 – Evansville, Ivy Tech Community College	June 8 – Valparaiso, Valparaiso University	June 22 – Elkhart, Ivy Tech Community College
June 5 – Indianapolis, Ivy Tech Community College	June 9 – Valparaiso, Valparaiso University	June 23 – Elkhart, Ivy Tech Community College

Session 3: Fundamentals of Sales Ratio Analysis (Course No. IN 130)

Aug. 21 – Evansville, Ivy Tech Community College	Aug. 29 – Fort Wayne, Indiana University Purdue University – Fort Wayne (IPFW)	Sept. 12 – Indianapolis, Ivy Tech Community College
Aug. 22 – Evansville, Ivy Tech Community College	Aug. 30 – Elkhart, Ivy Tech Community College	Sept. 13 – Lafayette, Ivy Tech Community College
Aug. 23 – Columbus, Holiday Inn	Aug. 31 – Elkhart, Ivy Tech Community College	Sept. 14 – Valparaiso, Valparaiso University
Aug. 28 – Fort Wayne, Indiana University Purdue University – Fort Wayne (IPFW)	Sept. 11 – Indianapolis, Ivy Tech Community College	Sept. 15 – Valparaiso, Christ College

Session 4: The Income Approach: A Detailed Examination (Course No. IN 222)

Oct. 23 – Indianapolis, Ivy Tech Community College	Oct. 27 – Valparaiso, Valparaiso University	Nov. 2 – Elkhart, Ivy Tech Community College
Oct. 24 – Indianapolis, Ivy Tech Community College	Oct. 30 – Fort Wayne, Indiana University Purdue University – Fort Wayne (IPFW)	Nov. 13 – Evansville, Ivy Tech Community College
Oct. 25 – Lafayette, Ivy Tech Community College	Oct. 31 – Fort Wayne, Indiana University Purdue University – Fort Wayne (IPFW)	Nov. 14 – Evansville, Ivy Tech Community College
Oct. 26 – Valparaiso, Valparaiso University	Nov. 1 – Elkhart, Ivy Tech Community College	Nov. 15 – Columbus, Holiday Inn



Level I and Level II Prep Classes and Examinations

Due to the changes in the DLGF training policy, the Level I and Level II preparatory classes will not be delivered in conjunction with the **2006** continuing education sessions. Please review the current schedule for the **2006** prep classes and the Level I and the Level II examinations. All of the preparatory classes and examinations will be held at various locations throughout the state.

The Level I and the Level II preparatory courses will now be a two-day training session. When you register for either the Level I and/or the Level II preparatory course, you will be attending a two-day training session.

The Level I and the Level II examinations will be **open book** and will be held in the morning and on the same day at each location. **Registration for both examinations will start at 8:30AM and both examinations will begin at 9:00AM and adjourn at 1:00PM local time.**

PLEASE NOTE (Registration): Directions and parking facilities for the Continuing Education, Level I & II preparatory classes and examination registration information will be mailed in the future.

Please bring your manuals, notes, pens, pencils and a calculator to both examinations!

Level I Prep Class (9:00AM until 4:30PM Local Time)

Dates and Location
January 3 and 4 – Huntington, North Star Civic Center
January 10 and 11 – Valparaiso, Porter County Expo Center
January 23 and 24 – Evansville, Executive Inn
January 23 and 24 – Seymour, Holiday Inn
January 30 and 31 – Indianapolis, Holiday Inn East
January 30 and 31 – Jasper, Holiday Inn
May 9 and 10 - Valparaiso
May 16 and 17 - Huntington
May 16 and 17 – Seymour
May 23 and 24 - Evansville
May 23 and 24 - Indianapolis
May 30 and 31 - Jasper
September 12 and 13 - Huntington
September 12 and 13 - Jasper
September 19 and 20 - Evansville
September 19 and 20 - Seymour
September 26 and 27 - Indianapolis
October 3 and 4 - Valparaiso

Level II Prep Class (9:00AM until 4:30PM Local Time)

Dates and Location
January 5 and 6 – Huntington, North Star Civic Center
January 12 and 13 – Valparaiso, Porter County Expo Center
January 25 and 26 – Evansville, Executive Inn
January 25 and 26 – Seymour, Holiday Inn
February 1 and 2 – Indianapolis, Holiday Inn East
February 1 and 2 – Jasper, Holiday Inn
May 11 and 12 - Valparaiso
May 18 and 19 – Huntington
May 18 and 19 - Seymour
May 25 and 26 - Evansville
May 25 and 26 - Indianapolis
June 1 and 2 - Jasper
September 14 and 15 - Huntington
September 14 and 15 - Jasper
September 21 and 22 - Evansville
September 21 and 22 - Seymour
September 28 and 29 - Indianapolis
October 5 and 6 - Valparaiso

Level I Examination (Registration- 8:30AM Local Time) and (Examination- 9:00AM until 1:00PM Local Time)

Dates and Locations
February 7 – Huntington, North Star Civic Center
February 8 – Valparaiso, Porter County Expo Center
February 9 – Evansville, Executive Inn
February 10 – Seymour, Holiday Inn
February 16 – Indianapolis, Holiday Inn East
February 17 – Jasper, Holiday Inn
March 7 – Valparaiso
March 8 - Huntington
March 9 – Evansville
March 9 – Seymour
March 10 – Indianapolis
March 10 – Jasper
June 6 - Valparaiso
June 7 - Huntington
June 8 - Evansville

June 8 - Seymour
June 9 - Indianapolis
June 13 - Jasper
July 5 - Valparaiso
July 6 - Huntington
July 7 - Seymour
July 11 - Evansville
July 12 - Jasper
July 14 - Indianapolis
October 11 - Huntington
October 11 - Jasper
October 12 - Evansville
October 12 - Seymour
October 13 - Indianapolis
October 17 - Valparaiso
November 9 - Evansville
November 9 - Indianapolis
November 9 - Valparaiso
November 13 - Huntington
November 13 - Jasper
November 13 - Seymour

Level II Examination (Registration- 8:30AM) and (Examination- 9:00AM until 1:00PM Local Time)

Dates and Locations	
February 7 – Huntington, North Star Civic Center	
February 8 – Valparaiso, Porter County Expo Center	
February 9 – Evansville, Executive Inn	
February 10 – Seymour, Holiday Inn	
February 16 – Indianapolis, Holiday Inn East	
February 17 – Jasper, Holiday Inn	
March 7 – Valparaiso	
March 8 - Huntington	
March 9 – Evansville	
March 9 – Seymour	
March 10 – Indianapolis	
March 10 – Jasper	
June 6 - Valparaiso	
June 7 - Huntington	
June 8 - Evansville	
June 8 - Seymour	
June 9 - Indianapolis	
June 13 - Jasper	
July 5 - Valparaiso	
July 6 - Huntington	
July 7 - Seymour	
July 11 - Evansville	
July 12 - Jasper	
July 14 - Indianapolis	
October 11 - Huntington	
October 11 - Jasper	
October 12 - Evansville	
October 12 - Seymour	
October 13 - Indianapolis	
October 17 - Valparaiso	
November 9 - Evansville	
November 9 - Indianapolis	
November 9 - Valparaiso	
November 13 - Huntington	
November 13 - Jasper	
November 13 - Seymour	



"2006" CONFERENCES

January 17th – 20th, 2006: County/Township Assessors' Combined Conference

The County Assessors' Association and the Indiana Assessors' Association Inc., winter combined conference will be held in Indianapolis at the Crowne Plaza and Omni Severin Hotel.

July 17^h – 20th, 2006: Indiana Assessors' Association Conference (Twp. Assessors)

The Indiana Assessors' Association summer conference will be held in Merrillville at the Radisson Hotel.

July 31st – August 3rd, 2006: County Assessors' Association Conference

The County Assessor's Association summer conference will be held in Indianapolis at the Marriott Hotel, located at 21st and Shadeland Ave.

September 18th – 21st, 2006: AIC Association of Indiana Counties

The Association of Indiana Counties conference will be held in South Bend.

Reminder: Your individual assessor's associations will mail you the conference registration packets at a later date. Please contact your association for further information.